

**§607. Insolvent person's personal property**

If a person assessed for a personal property tax has made an assignment for the benefit of creditors, or has gone into receivership before the payment thereof, the assignee or receiver shall, from any money which has come to his hands in such capacity, over and above the reasonable expense of administration, pay the personal property tax so assessed to the extent of such money. In default of such payment the assignee or receiver shall be personally liable for the tax to the extent of the money which passed through his hands.

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